## IN THE UNITED STATES DISTRICT COURT

## FOR THE MIDDLE DISTRICT OF ALABAMA

TOMMY JORDAN,	)
Plaintiff,	) CASE NO. 2:06-MC-03279
V.	)
UNITED STATES OF AMERICA,	)
Defendant.	)

## **ENTRY OF APPEARANCES**

James Lyons hereby enters his appearance in this action as lead attorney for the United States of America, and Michael Wilcove hereby enters his appearance in this action as co-counsel for the United States of America. The United States does not waive any objections it may have under Federal Rule of Civil Procedure 12(b)(2) through 12(b)(5) by filing this Entry of Appearances. Mr. Lyons and Mr. Wilcove respectfully request that copies of all notices of settings, pleadings, and papers filed in this action be served through the Court's e-filing system or as follows:

James T. Lyons Michael N. Wilcove Trial Attorney, Tax Division Trial Attorney, Tax Division Department of Justice Department of Justice P.O. Box 14198 P.O. Box 14198 Ben Franklin Station Ben Franklin Station Washington, DC 20044 Washington, D.C. 20044 Telephone: (202) 514-5880 Telephone: (202) 514-6474 james.t.lyons@usdoj.gov michael.n.wilcove@usdoj.gov

LEURA GARRETT CANARY United States Attorney

R. RANDOLPH NEELEY Assistant U.S. Attorney

/s/ James T. Lyons

JAMES T. LYONS
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 514-5880
Fax: (202) 514-9868
james.t.lyons@usdoj.gov
New York Bar Number 3933868

/s/ Michael N. Wilcove

MICHAEL N. WILCOVE Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 14198 Ben Franklin Station Washington, D.C. 20044 Telephone: (202) 514-6474 Fax: (202) 514-9868

michael.n.wilcove@usdoj.gov

## CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Entry of Appearances has this 17th day of January 2006, been made by U.S. Mail to the following address:

> Richard L. Pyper P.O. Box 11706 Montgomery, AL 36111-0706

> > /s/ James T. Lyons JAMES T. LYONS Trial Attorney, Tax Division